

Advisory for FORM GSTR-1A

Jul 26th, 2024

FORM GSTR-1A

1. The Government vide notification No. 12/2024 – Central Tax dated 10.07.2024, has introduced FORM GSTR-1A which is an optional Form/ facility. This has been provided to the taxpayers to **add or amend particulars** of a supply of the current tax period, which was missed out or was wrongly reported in FORM GSTR-1 of the said tax period, before filing of the GSTR-3B return of the said tax period.

2. FORM GSTR-1A would be available to all the taxpayer from August 2024, through which details furnished in FORM GSTR-01 for the month of July 24 can be amended. The salient features of FORM GSTR-1A are -

1. FORM GSTR-1A is an optional facility. This can be filed only once for a particular tax period.

2. The corresponding effect of the changes made through FORM GSTR-1A on the liability of the taxpayer shall be reflected in FORM GSTR-3B for the same tax period.

3. At the recipient end, the ITC for the supplies declared or amended by the suppliers through FORM GSTR-1A will be available to the recipient in FORM GSTR-2B generated for the next tax period.

4. For the taxpayers filing FORM GSTR-1 on monthly basis:

a. FORM GSTR-1A will be available on the portal every month from the due date of filing of FORM GSTR-1 or the actual date of filing of FORM GSTR-1, whichever is later, and will be available till the actual filing of corresponding FORM GSTR-3B of the same tax period. It is pertinent to re-iterate that the taxpayer can't file FORM GSTR-1 for a month until he files FORM GSTR-3B for the previous month.

b. From the liability perspective, the net impact of particulars declared or amended through FORM GSTR-1A, along with the particulars declared in FORM GSTR-1, shall be auto-populated in FORM GSTR-3B for the same tax period as that of FORM GSTR-1.

5. For the QRMP taxpayers, who files FORM GSTR-1 on Quarterly basis:

a. FORM GSTR-1A shall be available quarterly after actual filing of FORM GSTR-1 (Quarterly) or the due date of filing of FORM GSTR -1 (Quarterly), whichever is later, and will be available till the actual filing of FORM GSTR-3B of the same tax period.

b. The supplies reported in the FORM GSTR-1 of the current tax period (including those declared in IFF, for the first month, M1 and second months, M2 of a quarter, if any) can be amended through corresponding Quarterly GSTR-1A.

c. From the liability perspective, the net impact of the particulars declared in GSTR 1A (Quarterly), along with particulars furnished in FORM GSTR-1 (Quarterly) (or through IFF of Month M1 and M2,if filed), shall be auto-populated in FORM GSTR-3B (Quarterly) of the same tax period.

d. It is reiterated that there will be no separate amendment facility available for records furnished through IFF for the months M1 and M2, during the month M1 and M2.

6. In case where change is required to be made in GSTIN of a recipient for a supply reported in FORM GSTR-1 of a tax period, the same can be rectified through FORM GSTR-1 for the subsequent tax period only.